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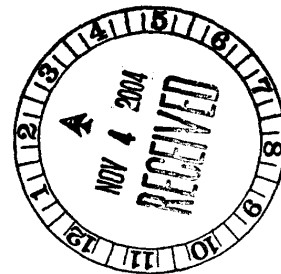
BY FAX AND HAND
565-9002

ENTERED
Office of Proceedings

NOV - 3 2004 November 3, 2004

Hon. Vernon A. Williams
Secretary
Surface Transportation Board
1925 K Street
Washington, D.C. 20423-0001

Part of
Public Record



RE: STB Docket No. AB-303 (Sub. No. 27)
Wisconsin Central, Ltd.-Abandonment- In
Ozaukee, Sheboygen and Manitowoc Counties, WI

**Offer of Financial Assistance Submitted On
Behalf of Wisconsin Department of Transportation
And Wisconsin & Southern Railroad Co.**

Dear Mr. Williams:

I am writing on behalf of the Wisconsin & Southern Railroad Co. ("WSOR"), in connection with a "Motion" filed in the above-captioned proceedings on October 29, 2004, by Pioneer Rail Corp or its subsidiary, Decatur Junction Railway (hereafter "Pioneer"). Yesterday, November 2, 2004, WSOR filed a reply urging the Board to reject the "Motion" as untimely and not contemplated by the Board's rules.

This afternoon the Board posted on its website a pleading filed by the Decatur Junction Railway entitled "Motion to Extend Time For Making Offer of Financial Assistance." Now that WSOR has had the opportunity to read Pioneer's filing, it wishes to supplement its previous reply.

The only reasons Pioneer asserts in support of its request for a 30 day extension to the statutory deadline for submitting its offer of financial assistance are:

1. It has ongoing negotiations with the Applicant Wisconsin Central Ltd. ("WCL") for the purchase of the subject rail line.

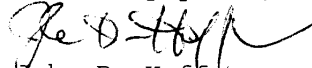
2. It has reviewed WCL's written documentation concerning the line but has not had a chance to "hi-rail" the line and would like to do so before submitting its offer.
3. Because of the existing WISDOT/WSOR offer, WCL will not be prejudiced by the Board granting this extension.
4. The shippers will not be prejudiced as well because Pioneer's offer makes the likelihood of service preservation greater.

In response, the fact that Pioneer currently has ongoing purchase negotiations with WCL and the fact that it has not yet had a chance to take a "hi-rail" trip over the line do not justify this attempt to extend a firm statutory deadline. Pioneer has known of this abandonment since at least August 16, 2004, when it filed its "Notice of Intent." It could have promptly initiated purchase negotiations with WCL and made arrangements to "hi-rail" the line just as WSOR did. WCL would, in fact, be prejudiced because a 30 day extension would extend the time that WCL would have to own and operate the line. Finally, shippers would be seriously prejudiced because the additional time required for Pioneer to submit and for the Board to consider its offer would not only delay closing but needed track work - possibly until the Spring. Unless some track work is performed in the very near future, before the onset of another severe Wisconsin Winter, rail service over the line may have to be suspended until the Spring because of poor track conditions. That would severely penalize the shippers.

Accordingly, Pioneer's effort to frustrate the statute and the Board's regulations should be rejected.

Please time-stamp and return one copy of this letter.

Sincerely yours,


John D. Heffner

cc: Daniel LaKemper, Esq. (by fax)
Allyn Lepeska, Esq. (by fax)
Secretary Frank Busalacchi
T.J. Litwiler, Esq. (by fax)
Theodore J. Kalick, Esq. (by fax)
Mr. William Gardner